

Attorney Docket No. 021932-000002

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of Robert C. Slane

Application No. 09/453,364

Filed: December 1, 1999

Title: Establishing and Managing Grantor
Retained Annuity Trusts Funded By
Non Qualified Stock Options

Group Art Unit: 3627

Examiner: Andrew J. Fischer

Commissioner for Patents
Washington, D.C. 20231

AMENDMENT UNDER 37 CFR § 1.111

Sir:

Please amend this application as set forth below.

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DEC 18 2002

In the claims:

Please amend Claim 13 as follows:

OFFICIAL GROUP 3600

13. (three times amended) A method for minimizing transfer tax liability of a grantor for the transfer of the value of nonqualified stock options to a family member grantee, the stock options having a stated exercise price and a stated period of exercise, the method performed at least in part within a signal processing device and comprising:

establishing a Grantor Retained Annuity Trust (GRAT);

funding said GRAT with assets comprising stock options, the stock options having a determined value at the time the transfer is made;

setting a term for said GRAT and a schedule and amount of annuity payments to be made from said GRAT;